

Proviso: husband, wife, religious purposes, etc., exempt.	sanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, where the whole amount of said legacy or distributive share of personal property shall exceed two thousand dollars and shall not exceed five thousand dollars the tax shall be at the rate of five dollars for each and every hundred dollars of the clear value of such interest: <i>Provided</i> , that all legacies or property passing by will, or by the laws of this State, to husband or wife of the person who died possessed as aforesaid, or for religious, charitable or educational purposes, shall be exempt from tax or duty.
Rate between \$5,000 to \$10,000.	Where the amount or value of said property shall exceed the sum of five thousand dollars, but shall not exceed the sum or value of ten thousand dollars, the rates of tax above set forth shall be multiplied by one and one-half; and where the amount or value of said property shall exceed the sum of ten thousand dollars, but shall not exceed the sum of twenty-five thousand dollars, such rates of tax shall be multiplied by two; and where the amount or value of said property shall exceed the sum of twenty-five thousand dollars, but shall not exceed the sum of fifty thousand dollars, such rates of tax shall be multiplied by two and one-half; and where the amount or value of said property shall exceed the sum of fifty thousand dollars, such rates of tax shall be multiplied by three, but this graduated increase of rate shall only apply to the provisions of subdivision five of this section.
Rate between \$10,000 to \$25,000.	
Rate between \$25,000 to \$50,000.	
Rate where value exceeds \$50,000.	

SEC. 7. *When all heirs, legatees, etc., are discharged from liability.*

How liability for tax discharged.

All heirs, legatees, devisees, administrators, executors and trustees shall only be discharged from liability for the amount of such taxes, the settlement of which they may be charged with, by paying the same for the use aforesaid, as hereinafter provided.

Penalty for non-payment in two years.

SEC. 8. That if said tax is not paid at the end of two years after the death of decedent six per cent. per annum shall be charged thereon until same is paid.

SEC. 9. *Executor, etc., shall deduct tax.*

Executor, etc., to deduct tax, when.

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall be compelled to pay or deliver any specific legacy, or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same, such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor

When tax to be collected on appraised value.

Sale of specific legacy.